

BUDGET

A budget is the initial financial document for a program year and is a formal schedule of how a municipality/agency plans to expend its funds.

1. PERSONAL SERVICES

Salaries and Wages

List all personal service positions by their appropriate job title, rate of pay, salary basis, and number of positions.

Fringe Benefits

Fringe benefits will only be reimbursed for employees of contract agencies, but not municipal employees.

Reimbursable fringe benefits:

- Social Security (FICA – employer's share only)
- New York State Unemployment Insurance
- Worker's Compensation Insurance
- New York State Disability Insurance
- Health, Vision, Dental Insurance

Non-Reimbursable fringe benefits:

- IRAs
- Direct payments for medical services
- Life insurance

2. CONSULTANTS AND CONTRACTED SERVICES

List the total projected expenditures for consultants and contracted services. Indicate the type of service(s), the rate, payment basis, and number of positions. You will be required to have for each consultant a written agreement and resume on file at your agency.

3. MAINTENANCE & OPERATION

Consumable Supplies

Includes:

- Various types of supplies that are to be purchased for the program during the year. Included will be food and refreshments not related to Travel.
- All items having a unit cost of less than \$100.00 and/or having a useful life of less than two (2) years.
- This does not include household cleaning supplies, which are to be budgeted within the category of Maintenance/Equipment Repairs.

Maintenance/Equipment Repairs

Includes:

- Household cleaning supplies, minor repairs of equipment, and minor facility repairs.

Equipment Rental

List the equipment to be rented.

Equipment Purchase

List the equipment to be purchased.

Includes:

- Any item that has a useful life of two (2) years or more and a unit cost of \$100.00 or more. (A conference chair at \$98 is considered a Consumable Supply. Also, do not include such items as bats, ball, bases, etc., which would also be considered Consumable Supplies.)

Space Rental

List all real property that is being rented or leased, indicating the rental/lease rate and the basis for each site or type of space. You'll be required to have on file a formal written lease for all space rental.

If the program occupies only a portion of the rented space, the cost must be pro-rated. OCFS will not reimburse for rent payments made by an agency to itself when the property is owned by that agency.

In the case of an agency-owned building, OCFS will reimburse on actual utility and maintenance expenses of the building. Again, they must be pro-rated if the program occupies only a portion of the building.

Travel

- A mileage rate must be shown for use of privately owned vehicles (POV).
- Vehicles rented on an occasional or per-use basis.
- Lodging, meals, and conference costs incurred while traveling.
- Travel by air or out of state requires Prior Written Approval of OCFS and filed with the agency's records.

Insurance

Reimbursement is limited to bodily injury liability insurance for agency owned or leased vehicles for the proportionate share of the OCFS-funded program.

Utilities and Telephone

May include:

- Costs of heat and electric service, unless such costs are included in a space rental agreement.
- Costs of telephone service.

****In all cases, the costs must be applicable to the specific program. Pro-rating is required if the site is used for more than one program or purpose.**

Other Costs

Projected expenditures that cannot be included in any other category, such as:

- Postage, copying, printing, etc. The term *miscellaneous* is not accepted.

Repairs

This covers facility repairs not appropriate under Maintenance/Equipment Repairs. Major construction or building rehabilitation costs are not reimbursable. Facility repairs may not exceed \$1,000 per facility site per program year, and reimbursement is limited to 50% of the \$1,000.